

HOUSE BILL 1351  
By Shipley

SENATE BILL 1115

By Bell

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to property tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 2, is amended by adding the following as a new section thereto:

67-5-227. All equipment used exclusively for harvesting timber as described in § 67-6-207(a)(4) shall be exempt from taxation as tangible personal property pursuant to this chapter.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.